IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Serial No. : 10/796,392

Inventor : AUDET, Mathieu

Title : "Retractable Passenger Seat for an ATV"

Filing Date : March 8, 2004

Art Unit : 3616

Examiner : BROWN, Drew J.

Confirmation No. : 1894
Our File No. : 1079998

April 16, 2007

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 U.S.A.

Sir.

This letter is in response to the Office Action dated February 16, 2007, for which a response is due on April 16, 2007 to receive an advisory action. The Applicant requests that the above-identified application be re-examined in accordance with the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.